

**COUNTY OF SANTA CRUZ, CALIFORNIA**  
**Combined Statements of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Years Ended June 30, 2000 and 1999**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<u>Revenues</u>				
Taxes	\$ 45,054,476	\$ 22,679,761	\$ 112,080	\$ 0
Licenses	7,385,142	0	0	0
Fines, forfeitures and penalties	4,533,238	50,479	0	0
Use of money and property	6,745,675	3,849,618	0	88,183
Aid from other governmental agencies	127,229,313	20,696,546	95,930	832,404
Charges for current services	35,468,965	9,495,895	0	0
Other revenues	4,537,815	1,212,388	2,582	540,282
Total Revenues	<u>230,954,624</u>	<u>57,984,687</u>	<u>210,592</u>	<u>1,460,869</u>
<u>Expenditures</u>				
Current				
General government	16,551,862	512,755	0	0
Public protection	71,040,916	13,488,684	0	0
Health and sanitation	60,882,401	0	0	0
Public assistance	61,782,331	7,725,914	0	0
Education	92,037	2,437,500	0	0
Recreation and culture	4,752,652	1,794,704	0	0
Public ways and facilities	139,161	27,435,876	0	0
Capital outlay	0	0	0	3,768,172
Debt service				
Bond redemption	2,098,189	5,484,435	1,565,000	0
Interest and fiscal charges	0	0	4,343,070	0
Total Expenditures	<u>217,339,549</u>	<u>58,879,868</u>	<u>5,908,070</u>	<u>3,768,172</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>13,615,075</u>	<u>(895,181)</u>	<u>(5,697,478)</u>	<u>(2,307,303)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of fixed assets	4,365	43,000	0	0
Proceeds from long-term debt	0	363,716	0	0
Proceeds from COP	0	513,384	0	83,049
Payment to bond refunding escrow agent	0	(363,716)	0	0
Operating transfers in	25,753,885	11,423,628	5,705,775	4,506,750
Operating transfers out	(24,433,844)	(12,217,852)	(21,401)	(101,000)
Inception of lease purchase agreement	546,852	0	0	0
Net other financing sources (uses)	<u>1,871,258</u>	<u>(237,840)</u>	<u>5,684,374</u>	<u>4,488,799</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>15,486,333</u>	<u>(1,133,021)</u>	<u>(13,104)</u>	<u>2,181,496</u>
<u>Special/Extraordinary Item</u>				
Tax loss reserve	9,653,858	0	0	0
Net Change in Fund Balances	<u>25,140,191</u>	<u>(1,133,021)</u>	<u>(13,104)</u>	<u>2,181,496</u>
Fund Balances, beginning of year	15,972,865	65,772,627	1,654,461	6,192,610
Prior Period Adjustments	0	0	0	0
Restated Fund Balances, beginning of year	<u>15,972,865</u>	<u>65,772,627</u>	<u>1,654,461</u>	<u>6,192,610</u>
Increase in fund balances reserved for inventories	<u>2,843</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances, end of year	<u>\$ 41,115,899</u>	<u>\$ 64,639,606</u>	<u>\$ 1,641,357</u>	<u>\$ 8,374,106</u>

*The notes to the general-purpose financial statements are an integral part of this statement.*

Fiduciary Fund Types	Totals (Memorandum Only)	
	Primary Government	
	2000	1999
Expendable Trust		
\$ 0	\$ 67,846,317	\$ 61,069,468
0	7,385,142	6,936,922
0	4,583,717	4,635,628
5,855	10,689,331	9,536,204
11,527,768	160,381,961	141,930,898
0	44,964,860	38,384,802
503,577	6,796,644	6,959,931
<u>12,037,200</u>	<u>302,647,972</u>	<u>269,453,853</u>
0	17,064,617	18,585,269
741,426	85,271,026	81,960,944
639,855	61,522,256	57,404,028
0	69,508,245	64,586,126
0	2,529,537	2,334,714
0	6,547,356	6,076,576
0	27,575,037	21,524,276
0	3,768,172	3,627,158
0	9,147,624	9,085,978
0	4,343,070	4,425,617
<u>1,381,281</u>	<u>287,276,940</u>	<u>269,610,686</u>
10,655,919	15,371,032	(156,833)
0	47,365	14,407
0	363,716	0
0	596,433	0
0	(363,716)	0
9,321,261	56,711,299	58,203,014
(19,937,202)	(56,711,299)	(58,203,014)
0	546,852	163,401
<u>(10,615,941)</u>	<u>1,190,650</u>	<u>177,808</u>
39,978	16,561,682	20,975
0	9,653,858	0
<u>39,978</u>	<u>26,215,540</u>	<u>20,975</u>
0	89,592,563	92,066,925
0	0	(2,560,782)
0	89,592,563	89,506,143
0	2,843	2,843
<u>\$ 39,978</u>	<u>\$ 115,810,946</u>	<u>\$ 89,529,961</u>

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